

**IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

UNITED STATES OF AMERICA,

S S S S S S S S S S S S

Plaintiff,

V.

Civil No. 3:14-cv-00804-P

**RICIA DANIELS,
d/b/a RICIA'S CONVENIENCE
TAX SERVICE, and RICIA'S
CONVENIENCE TAX SERVICE, INC.,**

Defendants.

UNITED STATES' PRE-TRIAL WITNESS LIST

Pursuant to the Court's Scheduling Order, the United States of America identifies the following witnesses:

ORDER	NAME OF WITNESS	NARRATIVE	DEPOSED	TESTIFY	EXHIBITS
1	Ricia Daniels, Defendant	Preparation of Returns, including her own and the clients of Ricia Tax Convenience Service. Change of name, EFIN and ETIN in 2014.	Yes	Maybe	1, 2, 6-8, 11, 12, 17, 18, 19A-19-C, 20-26, 27-31, 32, 33, 34, 40A, 40H
2	Tanya Sander, IRS Agent	Agent Sanders has reviewed returns prepared by Daniels and returns filed using Daniel's EFIN. She also reviewed IRS audit results. She also interviewed Daniels and discussed the preparation and filing of returns, including Daniels own returns. In addition, Agent Sander was designated as an expert witness. The witness may give testimony regarding the interpretation of information contained on IRS transcripts, including GII reports derived from transcripts of taxpayers who were clients of Ricia Daniels, Ricia's Convenience Tax Service, Inc., any business owned or operated by Ricia Daniels or any individual	No	Probable	1-15, 20-34, 36-39, 40A-40H, 43, any RtVue Return or IRS exam file.

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		who worked for Ricia Daniels, Ricia's Convenience Tax Service or any business owned or operated by Ricia Daniels. She will also testify as records custodian.			
3	Aubrey Green, ERO	Brother of Defendant. He is a high school counselor in Lawton, Oklahoma. He allowed Ms. Daniels to use his EFIN, without supervision, to file tax returns during the 2014 preparation year.	Yes	By Depo	16, 40B, 40C, 135-140
4	Jaricia Daniels, Daughter	Daughter of Defendant. Owner of Xat-Tax, which she started while she was in high school in late 2013, after IRS confronted Ms. Daniels. Ms. Daniels operates her tax preparation business using Xat-Tax during the 2014 Preparation Year.	Yes	Possible	40F, 40G, 49
5	Debra Richardson Beavers	Tax return preparer who worked for Ms. Daniels during all of the years in question.	No	Maybe	13, 40D, 255-259
6	Waricka Sykes	Tax return preparer who worked for Ms. Daniels during all of the years in question. She has started her own tax preparation business in PY 2014.	No	Maybe	14, 40E, 42
7	Ruth Abney	Client. Daniels prepared her 2010 & 2011 returns. Waricka Sykes prepared her 2012 return at another tax preparation business, Tax Studio. Her 2011 & 2012 returns were audited by the I.R.S. She agreed to an adjustment.	No	Possible	50-60
8	Ralph Allen (Antonia)	Client. Husband of Antonia Allen. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Probable	61-70
9	Antonia Allen (Ralph)	Client. Wife of Ralph Allen. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Possible	61-72
10	Isaiah Beavers	Client. Preparation of Returns for 2011-2013. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Probable	73-78

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11	Brittany Buckmaster	Client. Ricia Tax Convenience Service did her 2010 and 2011 returns. She thinks Sykes did both returns. She talked to Daniels after the IRS audit. She never visited the office. She does not remember signing the returns or seeing them before they were filed. She did not know about fee. She thought it was 10% of refund.	No	Maybe	79-85
12	Tania Coleman (James)	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Maybe	86-101
13	James Coleman (Tania)	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Probable	86-101
14	Lee Ann Combs	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Probable	102-109
15	Mittie Cotton	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Possible	110-117
16	Deborah Daniels	Client. Wife of Kelvin Daniels. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Maybe	118-121
17	Kelvin Daniels	Client. Husband of Deborah Daniels. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Maybe	118-121
18	Verrick Glass	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Probable	122-133
19	Roger Guignard	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Possible	141-144
20	Shannon Jones (Roger) Guignard	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Maybe	185-190

ORDER	NAME OF WITNESS	NARRATIVE	DEPOSED	TESTIFY	EXHIBITS
21	Beatrice Hutson	Client. Mother of Brandie Hutson. Ricia has been doing her returns. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Possible	145-148
22	Brandie Hutson	Client. Daughter of Beatrice Hutson. Daniels prepared her return over 3 to 5 years and included a false business. She never signed a return. She did not know the fees she paid until later. The fees were more than she would pay anyone if she had known. Her signature appears forged on an amended return.	No	Probable	149-157
23	Angela Jackson	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Probable	158-164
24	Lorraine James	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Probable	165-166
25	Tracy Jeffers (Janielle)	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Maybe	167-169
26	Janielle Jeffers (Tracy)	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Possible	167-169
27	Otis Jones	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Probable	171-175
28	Seth Jones	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Probable	176-183
29	LaCrystal Knight	Client. Ricia Tax Convenience did 2011 - 2013 returns. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Maybe	191-196
30	John or Cara Lovelady	Client. Ricia Tax Convenience did 2011 - 2012 returns. Either will discuss what information was given the preparer, the amount paid, whether the return was	No	Probable	210-214

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		reviewed, signed and a copy given to the client.			
31	Madisha Matthews	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Possible	215
32	Michael Miller	Client. Ricia Tax Convenience did returns for several years. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Probable	216-220
33	La Sonya Perkins Jones	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Possible	221-227
34	Orrika Porter Grant	Client. Ricia has done her returns for many years. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Probable	229-235
35	Raynita Powell	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Probable	240-243
36	Ingrid Ramirez	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Probable	244-247
37	Juan Ramirez	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Maybe	248-254
38	Russell Simpson	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Maybe	260-263
39	Heather Simpson	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Maybe	260-263
40	Steven Sisomsun	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Probable	264-265

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41	Lauren Sisomsun	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Possible	264-265
42	Richard Smith	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Maybe	266-271
43	Larry Tyler	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Maybe	273-276
44	Toneisha Tyler	Client. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Maybe	273-276
45	Cory Williams	Client. The return does not represent what was told the preparer. No fees disclosed. Debra Beavers at Ricia Convenience did returns for 2010 through 2012.	No	Probable	277-281
46	Melissa Williams	Client. The return does not represent what was told the preparer. No fees disclosed. What information was given the preparer, the amount paid, whether the return was reviewed, signed and a copy given to the client.	No	Probable	277-281

/s/ Joseph A. Pitzinger, III
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ATTORNEYS FOR THE UNITED STATES

CERTIFICATE OF SERVICE

I, Joseph A. Pitzinger, certify that on December 5, 2014, I electronically filed the United States' Pre-Witness List using the ECF system, which will send notification of the filing to the following:

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/s/ Joseph A. Pitzinger, III
JOSEPH A. PITZINGER, III